G. R. S. 58]

Previous references. 1924-25 (Alla) **File No.** 5-24

Alla 90-20-1 **Serial Nos.** 31, 32, 33, 36 & 53

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 7

Part B for December 1924.

SUBJECT

Commutation of pensions.

11 5-3. To.

Smt B. Lakka Rao. Homestead, Seshadripuram Bangalore

" S. Narayana Rao, Retd asstt: Commr.

Note: 3691-2 of 30-12-24.

Informed that it is not possible in the present state of the finances to grant their request for the commutation of pen

25/2/25.

J. P. No 123

5.12.24.

MEMO OF INTERVIEW WITH THE DEWAN.

DEC 1924

Name of Interviewer—

Representation in brief—

Secretary wrote

(1) Please refer to whether
the scheme was in
(2) force, amt of pension
commuted and
(3) amt Commuted value
paid. I think this
information was collected
for replying to an
interpellation of a
Member of L.C.

Paper re discussion of Dewan's promise to
in L.C. and other be
how it is always may be

General and Revenue Secretariat.

Commutation of Pensions

4 4 a File No. 5 of 1924

Serial No.

Information on the following points is urgently wanted by the ~~Financial Secretary~~ :—

1.) The actual period during which the scheme was in force;

2.) The total amount of pension commuted;

3.) The amount of commuted value paid;

4.) The number of pensioners who ~~were~~ commuted their pensions.

Asst. Secretary—Finance

Asst. Comptr.

Perc with compliments

5/ 10/1/24

Returned with Compliments.

The information required is furnished below seriatim.

(1) The Scheme was sanctioned in G.O. No. ~~3463-572~~ St A 100-19-2 dt 4.12.19 and it was discontinued as per G.O. No. ~~1979~~ St A 90-20-1 dt 11.9.20. But payments actually commenced from 9.6.20. The last application received before 11.9.20 was finally disposed of on 22.4.21.

(2) Rs 1735-6-8 (3) Rs 2,02,617-1-0 (4) 63.

Asst. Comptroller.

Read 24-2-25.

Asst. Financial Secy with compliments

NOTE—Contn. Sheet

12-12-24

File No. of 19 24 | General and Revenue Secretariat.

Serial No.

Hand. with regd. to the Finl. Secy.'s note dt 6/12/24.

The file relating to Mr. N. S. Varguneeth's Resolution on the subject is put up; also that relating to the suspension of the scheme.

E

(S. Hemy) 18/12

Ref: Dewan's order of 6/12/24

The Scheme of pension Commutation was in force for only a short period and yet it entailed very heavy payments. The amt of pension commuted was about Rs 1735 and the Commuted Value paid exceeded Rs 2 lakhs. Any revival of the Scheme will involve huge disbursements badly upsetting the balanced condition of budget.

The Scheme can not be revived for a number of years. The request of Mr Subbarayan and other applicants has to be refused.

(8/12/24)

Dewan

It may be rejected with the remark that Commutation is not possible under the present circumstances

[illegible]

Please reply accordingly

23/12/24

DEWAN'S OFFICE,
RECD. ON 18. DEC. 1924
Reg. No. 4472

NOTE—Contn. Sheet

General and Revenue Secretariat.

S.A File No. 5 of 1924

Serial No.

Dft Issued.

53) H.J.69/1—2 & 30/12/24—
Mr. B. Subba Rao & Mr. S.
Narayana Rao— States that it
is not possible in the present
state of finances to grant
commutation of pensions.

To

Dept. No. 20 of 24-26 S.A. 1678

K. Matthan, Esquire, B.A.,

Chief Secretary to the Government of H.H.H.

His Highness the Maharaja of Mysore, Bangalore

5-24

31

Sir,

I beg that I may be kindly permitted to commute a part of my pension, under Article 513 A of the Mysore Service Regulations, as I wish to make some provision for my children.

2. This article of the Mysore Service Regulations, has, I am aware, been held in abeyance by Government Order No. Fl. 1979/S & A 90-20-1, dated the 11th September 1920. As it would be hard on me to deny myself of the benefit of the rules for commutation altogether, I beg that Government may be pleased to permit me to do it, as a special case, if they cannot rescind the order of abeyance altogether.

3. In this connection, I beg to submit that I retired from service before the orders regarding the reorganisation of the Civil Service were passed and I have not enjoyed the advantages it conferred on the service.

4. If Government will graciously permit the commutation, now applied for, it will be a great help to my family.

5. I do not believe that there can be any objection from a financial point of view, as Government have now a balanced budget and are able to find money for development in several directions.

Praying for early and favorable orders.

I beg to remain,
Sir,
Your most obedient servant,
S. Narayana Rao
Asst. Commr (Retd)

Bangalore,
6-11-1924.

167

To

K. Matthan, Esquire, B.A.,

Chief Secretary to the Government of

His Highness the Maharaja of Mysore, Bangalore

88A. 5-24. 32

CHIEF SECRETARIAT 1 - 11 1924 Received

Sir,

I beg that I may be kindly permitted to commute a part of my pension under Article 513 A of the Mysore Service Regulations as I wish to make some provision for my children by purchasing a house as I have none at present.

2. This article of the Mysore Service Regulations, has, I am aware, been held in abeyance by Government Order No. Fl. 1979/S & A 90-20-1 dated the 11th September 1920. As it would be hard on me to deny myself of the benefit of the rules for commutation altogether, I beg that Government may be pleased to permit me to do it as a special case if they cannot rescind the order of abeyance altogether.

3. In this connection, I beg to submit that I retired from service before the orders regarding the reorganisation of the Civil Service were passed and I have not enjoyed the advantages it conferred on the service.

4. If Government will graciously permit the commutation now applied for, it will be a great help to my family.

5. I do not believe that there can be any objection fro a financial point of view as Government have now a balanced budget and are able to find money for development in several directions.

Praying for early and favorable orders.

I beg to remain,
Sir,
Your most obedient servant,

K. Matthan
Retired Superintendent
Central Jail
Bangalore.

Bangalore,
6-11-1924.

1676

To

K. Matthan, Esquire, B.A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore, Bangalore

CHIEF 7 NOV 1924

Sir,

I beg that I may be kindly permitted to commute a part of my pension under Article 513 A of the Mysore Service Regulations as I wish to make some provision for my children.

2. This article of the Mysore Service Regulations, has, I am aware, been held in abeyance by Government Order No. Fl. 1079/ C A 00-00-1 dated the 11th September 1920. As it would be hard on me to deny myself of the benefit of the rules for commutation altogether, I beg that Government may be pleased to permit me to do it as a special case if they cannot rescind the order of abeyance altogether.

3. In this connection, I beg to submit that I retired from service before the orders regarding the reorganisation of the Civil Service were passed and I have not enjoyed the advantages it conferred on the service.

4. If Government will graciously permit the commutation now applied for, it will be a great help to my family.

5. I do not believe that there can be any objection from a financial point of view as Government have now a balanced budget and are able to find money for development in several directions.

Praying for early and favorable orders.

I beg to remain,
Sir,
Your most obedient servant,

Bangalore,
6-11-1924.

Ashtamasamy Iyengar
Pr annuitant retired.

23010

312 Princess Street,

Bombay, 12th November 1924

To

The Chief Secretary,

Mysore Government,

BANGALORE.

1810

S & A

5-24

34.

Sir,

I beg respectfully to submit the following prayer for kin consideration of Government.

Reply as in other cases is put up 6/12 17/11

My ancestral house at the above address was taken up by the Improvement Trust Board about four years ago, but for want of demand for the plot, the house was not demolished and we were all allowed to remain in occupation of the same for a small nominal rent. Since there are offers now, we are requir to vacate it by the end of December next. As rents are ruling very high in Bombay, a small block of three rooms costs Rs 75-100 per month. A rented house is therefore beyond my meagre means. On account of retrenchments and various other untoward circumstances I have not been able yet to secure an appointmen to supplement it.

I pray therefore Government will take compassion on me and graciously permit commutation of my pension as is admissible under Service Regulations. It will enable me to secure a small hut of my own in the suburbs, which Government have specially constructed for the benefit of the poor middle class people.

Should Government be pleased to grant my humble prayer I beg the favour of the necessary forms of applications and instructions as I am not conversant with the Service Regulations. An early favour will greatly oblige.

I have the honour to be,
Sir,
Your most obedient servant,

Dist H. O. Shimoga (Re

SGA 5-24-35

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(~~Continuation sheet draft form.~~)

FI 2711-13 dated

19.11.24

To

1. Narayan Rao. Esq
Retd Asst comm.
2.) MD. Ghiasullah. Esq
Retd. Supdt central jail
Bangalore
3.) A. Krishnasamy Iyengar Esq
Retd Asst. comm.
Basavangudi, Bangalore

Sirs,

With refce to your representation dt. 6-11-24 ~~for commutation of pension~~, I am directed to inform you that the rule regarding commutation of pensions is held in abeyance and Govt therefore regret that ~~further orders~~ your request can not be complied with.

Sd/- 11/24

Asst. Secy

WD 2230—GPB—1,00,000—23-7-20

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore, 19.11 1926

No. H 2714

S&A 5-24-36.

From

Rajakaryaprasakta

M. N. KRISHNA RAO, Esq., B. A.,

Financial Secretary to the Government of His Highness the Maharaja of Mysore.

To

V. L. Mankikar Esq.

312. Poonawalla. Bombay.

Sir,

With reference to your representation dated 12/11/26, I am directed to inform you that the rule regarding commutation of pensions is held in abeyance and Government therefore regret that your request cannot be complied with.

I have the honour to be,
Sir,
Your most obedient servant,

17-11-26

for Financial Secretary to Government.

mp.4.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore, ... *192*

No.

CLEAN Draft.

From

Rajakaryaprasakta

M. N. KRISHNA RAO, Esq., B. A.,

Financial Secretary to the Government of His Highness the Maharaja of Mysore.

To

1. S. Narayan Rao, Esq, Retd. Asst. Commr.
2. Md. Obeidullah, Esq, Retd. Supdt, Central Jail, Bellary
3. A. Krishnaswamy Iyengar, Esq, B.A., Retd. Asst. Commrs. Basavangudi, Bangalore.

Sir,

With reference to your representation dated 6th November 1924, I am directed to inform you that the rule regarding commutation of pensions is held in abeyance and Government therefore regret that your request cannot be complied with.

I have the honour to be,
Sir,
Your most obedient servant,

Financial Secretary to Government.

Cp.4.

1993 9.P. No 119

28/11/24

To

K. Matthan, Esquire, B.A.,

Chief Secretary to the Government of

His Highness the Maharaja of Mysore, Bangalore

Sir,

I beg that I may be kindly permitted to commute a part of my pension under Article 513 A of the Mysore Service Regulations, as I wish to make some provision for my children.

28 NOV 1924

2. This article of the Mysore Service Regulations, has, I am aware been held in abeyance by Government Order, No. Fl. 1979/S & A 90-20-1, dated the 11th September 1920. As it would be hard on me to deny myself of the benefit of the rules for commutation altogether, I beg that Government may be pleased to permit me to do it, as a special case, if they cannot rescind the order of abeyance altogether.

3. In this connection, I beg to submit that I retired from service before the orders regarding the reorganisation of the Civil Service were passed, and I have not enjoyed the advantages it conferred on the service.

4. If Government will graciously permit the commutation now applied for, it will be a great help to my family.

5. I do not believe that there can be any objection from a financial point of view, as Government have now a balanced budget and are able to find money for development in several directions.

Praying for early and favorable orders.

I beg to remain,
Sir,
Your most obedient servant,

(Sd) P. Narayanrao

Bangalore,
6-11-1924.

Respectfully submitted
P. Narayanrao
28.11.24 Asst. Commr. (R)

Summary of Representation

Prayer for Commutation of Pension under the Exceptional Circumstances of the Case. - The Rules have been only held in Abeyance but not Cancelled.

Rd Lieutenant Lee
& Jacks

4.12.24

The Homelies
Sheshadripuram - Bangalore
4 December 1926

To
Raja Mantena Bhupina
N. R. Banerji, M. A., C. I. E.,
C. S. I., (I. C. S.).
Dewan of Mysore

Sir

I submit your kind and sympathetic consideration to the following representation of mine.

2. My application for commutation of one-fourth of my pension about three or four years ago was very summarily rejected by Government on a certificate of disqualification by the then District Medical Officer of Bangalore — notwithstanding the unqualified recommendation of two Eminent doctors — Major Stannard, Residency Surgeon and Dr B. G. S. Acharya, then Supdt. Minto Hospital. — I was even denied the examination by a Board as provided by the Rules.

Note. I have unfortunately destroyed this correspondence in a despondent mood. But the Secretariat records will verify my statement

L.D.

3. There is no need for me to represent my circumstances which are fairly well known to you. — With a small pension, a large family of dependents and a huge liability due to early follies, the struggle

of maintenance has been long
kindly borne and deserved only by the
temporary assistance of my friends.
and although I do now see
Earning in Civil Service, yet
the discharge of liabilities incurred
by the former, my pecuniary circumstances
do not permit their Earnings. -

4. I hope the Government will be pleased to consider
my case in order that, if
possible, I may relieve me of my worries
and, what is more important,
will help the Committee to fulfil
in letter and spirit, the
intention of my petition being
sufficient to maintain myself
and the two Committee in the
Engineering College.

5. The Commutation Order
being only held in abeyance
I hope and pray that my
petition will not be deemed
out of Order. -

6. I have only to add that
I have been a leading a thoroughly
reformed and dejected life since

by retirement and which can be certified to by any body and all my responsibility now is only to hire at the Land Office Entailing the Life Estate having been discharged. -

Under such circumstances I can hope Government shall think magnanimity in treating my case an exceptional will not be misplaced.

I am
Sir
Your most obedient
. Servant
Th. Mc Cracken
Rest Asst Surg

G. R. S. VI—G/32]

SUBJECT .....

.....

.....

Diary No. of letter replied to ....

Section S & A
File No. 5-24
Serial No. 53

General and Revenue Secretariat
(.)
, *the* 192 .

No. H 3691-2

Date of issue 30.12.24

To

Signed by Sri M. A. Ranganathan

B. Subba Rao, Sy. B.A.
Hornstead, Seshadripuram
Bangalore

2.) T. Narayana Rao, Sy.
Retd. Asst. Comr.
Bull Temple, Basavangudi

Sir,

I am directed to inform you that it is not possible ~~With reference to your~~ the present state of the finances to grant your request for the ~~grant of~~ commutation of pension. I am directed to state that the scheme is held in abeyance over that

WD 0632-GPB—18000—16-8 28

it is not possible under
the present circumstances both to give the finances
to relieve the distress

I have etc

Secretary
24/12/24

Private Secretary
24/12

SP

List of enclos

Copied by

Examined by

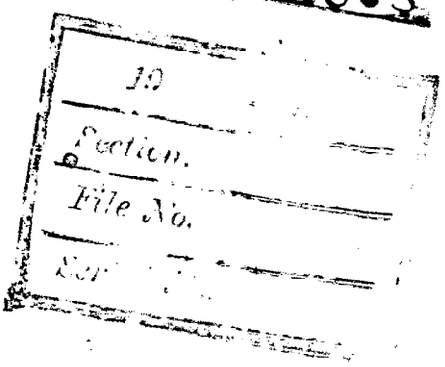
Commutation of Pensions 18

OFFICE OF THE SECRETARY, MYSORE LEGISLATIVE COUNCIL.

Dated, Bangalore 9th June 1921

No. 680 / L.C

DIARY No. 4665



OFFICE MEMORANDUM.

The accompanying resolution received from Mr. V. S. Narayandiah non-official member of the Mysore Legislative Council for being moved at the meeting of the Council on the 27th June 1921 is forwarded to the Financial Secretariat for immediate action.

The resolution with connected files if any should be sent to this office by the 14th June 1921 together with the orders of the Member.

By Order,

M. Narasimhaiyangar

Secretary, Legislative Council.

This would be a retrograde step.
If the Commencement opened in British India to attract suitable recruits for employment would not open in Mysore the latter can recruit talent will fly away elsewhere. The privilege of Commuting a portion of pension earned is one such privilege which having been granted to be continued. The suspension of the scheme is felt as a hardship and as soon as the finances are able should be restored. The suspension under which have the A337 charge, Cancelled. does not affect the scheme may not. Thus unnecessary burden on State finances, the table of Commuting factors will be and ~~Judges~~ ~~Secretaries~~ ~~Judges~~ which is actuarial calculation Council revision. The matter is under correspondence with Mr. King Lauder.

Sec. I Sec. I B 10/6/14.

RESOLUTION.

By Mr.M.S. Nanjundiah.

That the Council recommends to the Government of His Highness the Maharaja of Mysore that the existing provisions authorising the commutation of pensions and the rules relating thereto, namely Government order No.Fl.3463-3612-5 & A 100-9-2, dated the 4th December 191 , be altogether withdrawn and cancelled.

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 19 .

Serial No.

Please put up the Connected Ref—
I agree with the Under Secy. The
resolution has to be opposed — After all
we are not showing even as much
Consideration as the C & I Dept. There
was recently an order of that Govt
increasing the fraction of pension
for Commutation from 1/4th to 1/3rd
It may be put up.

Dmcg
16.6.21

The following references are put up.

C — 1. The Govt. of India Resolution referred to above.

A — 2. The file re- introduction of the System of Commutation in the State.

D — 3. The file re- discontinuing until further orders commutation of pensions.

4. The file re- correspondence with the Senior Surgeon in the matter of revision the medl. certificate (linked)

5. The file re- correspondence with mr. George King, Actuary in the matter of revising the table of present values. (linked)

DEWAN'S OFFICE.
Recd. on JUN 17 1921
Reg. No. 7814

NOTE—Contn. sheet.

MKR
15.6.

Dmcg 16/6/21

For the Keeper

Subd to Dewan. The resolution has to be opposed

Dmcg 19.6.21

. R. S. III-21

General and Revenue Secretariat. | File No. of 19 .

Serial No.

Submitted

Rec'd 20/6

The Resolution was put to vote and carried.

The file is returned to the Fin. Secty for further action

x Put-up was not accepted & put-up an explanation clearing Mr Ocean in dealing with matter Secretary Manager

FINANCIAL SECRET RIAT 2 3-7-21 176 4-7-21

Secy) 18 21.7.21

Please prepare a D&N for reporting the matter to H.H. and refer in it to the expert opinion of Mr King called for

21.7.21

D — Submit with a D.S.N. A copy of the proceedings in the L.C. re- the abolition of the ~~subject~~ System of commutation is also put up.

1.8.21

Secy) 18/3/21

Dewan) 11.8.21 18/8/21

DEWAN'S OFFICE
Recd. on AUG 12 1921
Reg. No. 972

NOTE—Contn. sheet..

Submitted to His Highness.

These papers relate to the scheme of commutation of pensions of retired Government employees against the continuance of which Mr. N.S.Nanjundayya, Legislative Council Member, moved a resolution at the meeting held on the 27th June 1921.

2. The system of commutation of pensions was introduced into the State in December 1919 on the same lines as in force then in British India. The rules in British India regarding commutation have been recently made more liberal in one respect, that is, by changing the portion of pension which can be commuted into a lumpsum payment from 1/4 to 1/3 which amendment we have not yet adopted.

3. In the last year's budget a provision of Rs. 30,000 was made for meeting the cost on this account. As there was a rush of applications from pensioners to take advantage of the system newly introduced into the State, the budget provision made therefor was far exceeded and it was found necessary to suspend entertainment of fresh applications for commutation of pensions until further orders.

4. It has not been possible to make any provision in the current year's budget also on account of financial stringency.

5. Before reviving the scheme it was considered desirable to consult Mr.George King, Actuary, London, who had examined the mortality statistics for our State Life Insurance Fund, as to whether the tables for the calculation of commuted value, in force in British India, which we have adopted, do or do not require any revision. On a preliminary examination of the case, he seems to think that the present rates based on mortality statistics of native pensioners of the British Army require some revision and he has called f

particulars for making a thorough examination before submitting his report. Action is being taken to compile and supply Mr. King the necessary statistics.

6. In the meeting on 27th June 1921, Mr.Nanjundayya moved the following resolution:-

> "That this Council recommends to the Government of His Highness the Maharaja of Mysore that the existing provisions authorising the commutation of pensions, and the rules relating thereto,namely Government Order No. Fl.3463-3512/S & A.100-19-2 dated 4th December 1919, be altogether withdrawn and cancelled."

7. Though the motion was passed by a majority of the members present at the meeting, the Members of Council and myself were not prepared to accept it.

I referred to this subject in my concluding remarks in closing the budget discussions and I submit, for His Highness' gracious information, a copy of the proceedings of the Legislative Council relating to this matter which will be reconsidered on receipt of Mr. King's report and submitted for orders in due course.

12th Aug. 21

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Resolution of Mr. N.S.Nanjundayya, Legislative Council Member, that the rule for commutation of pensions be cancelled.

164

Order.

~~KRW~~
19/8/21

Ch-y
21/8/21

22.8.21

Govt. Fitt cattle for
To be fit - reported
under G.O. No. 90
B.

Dewan's reply to the resolution of Mr. Nanjundiah regarding the abolition of the system of commutation of pensions.

Dewan:- The motion is passed but I do not think we are prepared to accept it considering it in the light of the critisisms offered in the course of the discussions and also in view of the fact that the matter is to be considered by the actuary.

Extract from the Dewan's concluding remarks in closing the Budget discussions.

***

"Of the three resolutions proposed only one was carried recommending to Government that the rules relating to the commutation of pensions which are now in abeyance may be permanently cancelled. I am afraid there has been some misapprehensions on the part of non-official members in regard to the object of the rules for commutation. As explained by the Financial Secretary and other members the rules are not intended to and do not confer any pecuniary benefit on retiring officers. The rate of commutations are based on acturial calculations relating to the expectations of life of persons at different ages and amounts payable spread over a number of cases and a number of years will be fully covered by the deductions in the monthly pensions. The Government are, as I said, unable to accept the resolution, but in view of the financial exigencies it is not intended to put the rules into operation again for at least the next two years during which time they will be further examined and revised in the light of the opinions expressed in this Council."

the municipality to examin its own resources and then appoint a committee to investigate inquestion. The mover of the proposition has specially set fourth all the defects in the administration of the scheme. Government are aware of them. Some of them are due to the fact that the Education Department in the beginning did not like to be very rigorous in the enforcement of the rules and provisions My friend Mr. Sama Rao will of course agree with me that it was with a certain object that the law was not put into force so rigorously as it should have been and that is why there has been an absence of prosecutions far as the violations of this Regulation is concerned. It seems to me that having regard to the financial position of the State and also that of the municipalities it will be an unnecessary waste of time and energy to appoint a committee to investigate into the working of the scheme. The defects we know and they ought to be rectified as pointed out by the Inspector-General of Education; but they have not been rectified because sufficient funds have not been available to meet the required expenditure. Of course, Government do not like to oppose the proposition and they leave it entirely to the members themselves to vote as they please and if they think that the appointment of a committee is necessary, then Government will be very willing to do constitute one.

The motion was put to vote and lost.

Abolition of the system of commutation of pensions.

MR. N. S. NANJUNDIAH.—Sir, I beg to commend for the acceptance of this House, the following resolution:—

3. **"That this Council recommends to the Government of His Highness the Maharaja ofMysore that the existing provisions authorising the commutation of pensions, and the rules relating thereto, namely Government Order No. Fl. 3643-3512—S, A. 100-19-21, dated 4th December 1919, be altogether withdrawn and cancelled."**

The rules came into existence on the 4th December 1919. I am also given to understand that the operation of the rules has been suspended for the time being. This is what one cannot understand. If the rules and calculations so soon require revision, where then was the need to introduce the rules in such haste without sufficient forethought or without thinking out the pros and cons of the same? If on the other hand, sufficient thought had been bestowed on the subject, where then did the need arise for so soon suspending the operation of the rules? From what I will show later on, public suspition has been roused by the sudden introduction of the rules and their more sudden suspension after so short a time.

The rules so far provide that in the matter of the commutation of the pensions, when a person gets entitled to a pension and then he wishes to commute a portion thereof he may commute ¼ of the pension, and receive a certain amount in a lump as per certain schedule. There is another provision that the sanction to commutation is subject to the rule that the expenditure can be met from sanctioned budget grants. Another provision particularly is that the Government may also at its discretion require guarantees and impose such terms and safeguards as it may deem fit to ensure the prudent application of the amount payable in commutation if sanctioned. And lastly, if a person whose application for commutation has been sanctioned, dies before receiving the commutation value, this value is payable to his heirs.

At the meeting of this Council held on 22nd November 20, in the course of my interpellation, I asked for certain information in connection with the action taken in pursuance of these rules. One of the points on which I wanted information was, what guarantees had been taken or what terms or safegnards had been imposed in respect of the several applications that had been sanctioned, and the answer I was able to get was "The attention of the member is invited to rule 5 of the rules for the commutation of pensions issued with Government Order of 4th December 1919" How far indeed has one been enlightened on the point by this answer! I have read the rules over and over and I read it again, end I cannot understand why the information should not have been furnished in a straight forward manner. Even to-day I am not able to understand if any guarantees have been taken or terms or safeguards have been imposed, in respect of the amounts that have been paid on the applications that have been sanctioned.

From the answers given to my interpellations on 22nd November 20, I gather that a sum of about Rs. 1,35,000 has been disbursed until that date, and I may venture to submit that I may not be far wrong if, by this time a sum of Rs. 1½ lakhs has thus been disbursed on the whole, I beg to ask whether in this state of financial stringency which is often urged over and over it was necessary to have given away this sum of about Rs. 1,35,000 during the last year till about November 1920. I am of opinion that if the same sum and a little more had been invested, probably the interest derivable from such investment would have been nearly sufficient to pay the ¼ of the pension month by month to the individuals concerned during their life time.

The alterations proposed by Departments, in Budget, 1921-22, are dealt with as under.

Budget Heads	Allowed	Disallowed	For orders	Orders of Govt. allowed + disallowed —	Remarks
	Rs.	Rs.	Rs.		
1. Interest on Loans.— Other Takavi Loans ..	—500	...	...	..	The Revenue Commissioner estimates it at only Rs. 1,000, with reference to the actuals for 1919-20, and the revised estimate of 1920-21.
2. Interest on arrears of Revenue.	..	...	...	...	
Land Revenue ...	—19,000	...	...	...	Estimated at only Rs. 33,000. Calculated on Rs. 11,54,663, being the estimated arrear of Revenue as per Revised Estimate for 1920-21.

T. S.
20-4-21.

Even if the item referred to is reduced the total Estimate does not require any revision.

M. N. K.
23-4-21.

Once I came across a case in which a royt, an ignorant Kurbar, had agreed to lend a sum of Rs. 1,000 to a Shanbhog on the understanding that no interest need be paid but the money had to be returned in ten instalments at the rate of Rs. 100 per annum, so that the whole debt could be discharged in the course of ten years. The poor man really thought that the borrower was going to confer a great boon on the lender; and then I pointed out to him that the Rs. 100 he was going to get for ten years was practically nothing compared with what he would otherwise get by a proper investment. By lending Rs. 1,000 for interest at 1 per cent per mensem, he would get Rs. 120 by way of interest itself every year, and so even if he gets his Rs. 100 each year for ten years, he gets not his principal but only the ordinary interest less Rs. 20 so that the Shanbhog would not only get a lump sum of Rs. 1,000 but also an extra sum of Rs. 20 every year. Our policy, I submit works, out in a similar way—Because, even at the rate of eight annas interest per cent per mensem, we find that the principal will double itself in the course of a little over 16 years.

In the course of my interpellations, I had asked what the periods of expectation of lives of those approved applicants were, and whether any of the applicants had been submitted to a second Medical opinion or required to appear before a Medical Board. The answer was that the period was the average duration of life varying with reference to the age of the applicant; and that in one case of impaired life the age was reckoned as nine years more than the actual age, and in one case second Medical opinion was taken. Thus it is clear that in almost all cases the average duration of life was taken into consideration in the granting of the commuted value of ¼ of the pension.

I do not know what the periods of expectation of life are according to the certificates granted by the District Medical Officers in respect of the several applications which have been sanctioned. Even taking roughly an average of 15 or 16 years this sum of Rs. 1,35,000 would have doubled itself in the couse of that period, with interest, at the rate of 0-8-0 per cent per mensem, so that, if instead of paying away this sum immediately then and there, as commuted value, it had been otherwise invested, the interest that would accrue would have been quite sufficient to meet the demands of the pensioners not only during these 15 or 16 years but even later on for the rest of their lives, and our money would have remained with us in tact.'

In the next place, we find according to one of the provisions of the rules, as stated above, even though a person whose application has been sanctioned, dies soon after such sanction, thus rendering the medical certificate, inaccurate or unreliable, the commuted value is made payable to his heirs. No doubt on very strictly technical principles of law, on which this provision is based, it may be correct and the amount may become vested in the applicant so as to justify its being treated as part of his assets, and therefore available for the use of his heirs; but considering it from the State's financial paint of view, and the practical application and working of the rules, I fear that the whole process is attended with a series of uncertainties, and is much dependent on such uncertainties also.

Whatever may have been the reasons that led to the introduction of these rules in British India, about which I will not enter into a discussion here, I submit that no good reason exists for provisions of this kind in our State, and we cannot afford to deal with our moneys in this uncertain fashion.

Further, the rule that the sanctioning of the application for commutation is subject to the condition that the expenditure may be met from the budget grant has created greater suspicion. Many people think that this is a device by which the favoured few can be helped with such commuted values being given in a lump sum, and the others driven to the wall on the score that the budget grant has been exhausted. It may be said that priority of applications will not be ignored, but too many are the ways in which prior applications can be postponed. This circumstance added to the suspension of the rules in so short a time, and the way in which the interpellation has been answered by keeping back information as well as the provision for making payment to the heir even in case of death before actual payment have roused public suspicions to a large extent, so much so that these rules are looked upon as mere devices to help some particular individuals, and that being over, the rules have been suspended, to be brought into force once again, when some body else may have to be favoured or helped.

Appendix II :- Statement showing the yield obtained from "Sample plot" fellings marked for "Improvement" in Kuskal State forest.

no.	Number and Situation of Sample plot.	Area in acres.	yield Small Cubic feet.	Cubic feet.	Remarks.
1	Jodikere Sample plot.	2·5 acres.	.	2·700 Cubic ft.	Exp. Expenditure of Rs 63/ ; Stacked wood was measured.
2	Medmahalli "do"	2·5 acres.	.	2413 cft	do. Cost of Extraction Rs 51 12 -
3	Shivgunda plot no I.	2·5 acres.	106 cft.	1512 cft	do. } Total cost of Rs.
4	" do " II	2·5 acres.	1145 3/4 cft	1529 cft	do. } 78 . . .
5	Thickgrahar plot no I near Alehalli	2·5 acres.	.	2407 cft	do Cost of Expenditure 56-4-
6	" Do " II	1·25 acres.	221 cft.	764 cft.	do. Do. . Rs as P. 21 13. 6

Near Thickgrahar

In view of the financial stringency that is frequently urged by Government, the uncertainties and suspicions surrounding these rules, I urge that the rules may be cancelled and withdrawn wholesale and I commend this resolution without any elaborate arguments for the kind acceptance of this house.

MR. G. PARAMASIVIAH.—Sir, I beg to second the resolution which has been so ably moved by the Honourable member.

MR. VENKATESAIYA.—Sir, I beg to support it.

RAO BAHADUR M. C. RANGA IYENGAR.—With reference to this resolution I beg to say that provision for commutation had not been inserted in the original draft because the idea was to exempt this item from the operation of the income-tax. At the discussion at the Select Committee stage it was unanimously resolved that it should not be excluded from the operation of the income-tax bill. Afterwards when the bill came up before this Council an amendment was moved exempting the amount commuted from the operation of the income-tax bill. I was one of those who opposed the amendment. But the amendment also was passed. By reason of this commutation, I submit, in addition to the reasons given by the learned mover of the present motion, that Government stands to lose—when I say Government I mean to say the public also—in so far as they will not get the income-tax that could have been otherwise levied on this sum. If it were a pension income-tax could have been levied and if a portion of that pension is commuted and thus capitalized into money, that money is not subject to the levy. It is not altogether fair to the public that officers who draw handsome pensions should be permitted to commute any portion thereof and thus deprive the State the benefit which income-tax could have given. And still if the rule regarding permission to officers to commute their pensions is to stand, I think the only justification for it will be the offering of this advantage to any particular officer and induce him to retire earlier and not request Government for extension of service the earlier he retires the more handsome will be the amount of commutation. If it is to operate in that direction it will be a benefit, no doubt. Apart from that there is nothing to recommend the existence of this rule.

RAJASABHABHUSHANA, DIWAN BAHADUR K. P. PUTTANNA CHETTY C.I.E.—Sir, I think the principle of commutation is a vicious one and however much it might have benefitted the officials it has worked as a hardship upon the public treasury. I know of cases in which highly placed officials for whom no sort of justification could be pleaded, have taken advantage of this rule and commuted portions of their pension and converted it into ready money which, if lent out at the current rates of interest, would bring in the amount of their pension for which they have obtain the commutation. They have thus made up a permanent pension for all time instead of a pension terminable at death. In the interests of the public exchequer, therefore, as well as in the interests of the general public, I would strongly support the motion brought forward by Mr. Nanjundaiya. I think it is things like this, small as they might appear, which have landed us in our present financial embroglio.

MR. ABBAS KHAN.—Sir, I have already given expression to my views on the subject at the Representative Assembly. There is much force in the arguments advanced by the mover and I, therefore, strongly support the resolution.

38. Teak Plantations.- A Plantation of teak has been opened in the South-West corner where Jambe predominates and is doing well. It may be continued 10 acres being taken up annually.

B. OTHER WORKS OF IMPROVEMENT.

(a) Climber cutting.- In each annual coupe, this work should be done along with the marking, and it should be repeated after every 10 years.

(b) Roads.- The following are necessary and may be constructed during the next five years.-

No.	Road	Length in miles	Cost	Remarks
			Rs as p.	
1	Shirukunda - Kuskal Road	3 miles, 2 furlongs	1625-0-0	
2.	Kuskal - Akhalli Road	3 miles, 3 furlongs	1690-0-0	
3	Kuskal Chickagsahar Road via Bellangi and Hemangi	7 miles 6 furlongs	3875-0-0	
4.	Hemangi - Akhalli and on to the 6th mile on the Bekkahonnur Road	3 miles + a furlong.	1690 0-0	
	Total	17 miles, 6 furlongs	Rs 30-0-0	

Temporary extraction paths will have to be made from annual coupes to export roads where necessary.

(c) Buildings .- The following is necessary and may be constructed during the next three years.-

(i) A small serambi at Kuskal with outhouses at a cost of Rs. 1,500/-. 24

(d) Boundaries.- The existing, as well as the proposed lines, should be maintained in good condition.

CHAPTER X.

Miscellaneous prescriptions.

41. Sample Plots.- Sample plots to ascertain the rate of growth of species other than Teak, are necessary. Two, at least, for each

MR. B. V. RAMASWAMI CHETTY.—It was at the instance of the officers and officers only that this enactment of law to commute pensions was brought about. It will be remembered that when the resolution was brought forward by an officer supported by an officer that law to commute pensions should be enacted it was the non-official members that opposed it. Without a single exception all the non-official members were against it and it was only the official members who supported the resolution so that it was by a narrow majority of one the President giving his double vote the officers were able to carry the day. Does this enactment of law benefit the Government or the people or only the officers? I expected and I expect that the officers would be magnanimous and not selfish and by exercising little seaf not care for the existence of this law. I am one with the other non-official members who have moved for the cancellation of this law. I beg all the official members to consider over this matter and magnanimously come forward to ask for the cancellatin of this law.

MR. CHANNIAH.—For the reasons given by the learned mover I by to support the resolution very strongly. At the time when the question came up for consideration I was also opposed to the view. By this rule the public revenue suffer great loss. It is inequitans that those who receive their pensions monthly should pay income-tax while others whose pensions are commuted into a lumpsum should be exempted from that tax. So I support the resolution.

MR. MIR HOMZA HUSEIN.—I suppose if the income-tax is imposed upon it you wil have no objection.

RAO BAHADUR M. SHAMA RAO.—The Government of Indis Regulation also does not impose any income-tax on it. The same rule. I think it is in force here; I was also on the Income-tax Committee.

RAO SAHIB CHENNIAH.—Such conditions should be sanctioned only in very rare cases.

MR VIJAYA DEVA.—I have already urged in the Representative Assembly the commutation of pensions should be stopped altogether. I am glad to find that the Government. on account of the financial stringency have suspended the rules this year and in view of the opinion of the majority of the member of the Council who are representatives oi the people which is strongly against the retention of there rules the Government may be placed to withdraw the rules permitting of commutation altogether. I strongly support the resolution.

MR. C. S. BALASUNDARARM IYER.—I fear there is a certain amount of misconception on the part of the members in regard to this subject. The rules that have been passed here in regard to the commutation of pensions are, as is well-known. the same as those in force in British India. That may go to show this there is nothing very new and strange in what has been introduced here, and also I may say that the rule is not one that is intended to confer any undue favour on retiring officials. It is more or less a question of busiuess. In fact, it is based on the saine principles as the ordinary Life Insurance scheme and it would be quite easy and feasible to work it as part of the State Life Insurance Scheme. Or even a private company may take up that business. What is done is, when a man applies for the commutation, he is medically examined just in the same manner as for Life Insurance. There is an expectation of life at every age; in other words, the Insurance experts have got tables of mortality which show that a healthy man of a particular age is likely to live for a certain number of years. Then the only question is if he pays a certain sum of money every month or every half year or every year, for the priticular period of years, what is the present value which he can get? It is purely a question of actuarial calculation and there is absolutely nothing savouring of any undue favour; it is purely a question of business. Of course, it may happen in any particular that a man, by the inequilities of chance may die within a few months after the commutation such case, happen in ordinary life insurance also, but if he happens to live longer than anticipated, he will lose very much more than he would have got otherwise. I would therefore ask the members to consider that this is purely a question of business. In our State we have got a system of Government Life Insurance and it seems to me that it is quite a feasible scheme to transfer this kind of busing the State Life Insurance Fund. In that case there would be no question of the State lossng any money or being brought into "a financial imbroglio" as Muttanna Chetty put it. I am sure the Financial Secretary will be able to devise a workable scheme without much trouble. I would therefore request the members to consider this aspect of the question and not view it merely as a favour shown to officials, which is not done elsewhere.

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ది.నం 6-12

ధ.సిద్ధలింగప్ప

ఖాళీగా
ప్రబంధ

II (1) శ్రీమన్ ఛార్జ్ ఆఫీసర్ గారికి
గళికి విజయముస్తోషే
పూర్వము దక్షిణమధ్యకళ్ళి
యువదు పరిపోషిపబ్బద్ద
డిసెంబర్ 14, 15, 16 ఈ దిన
గళు నడెద ముస్తోషెవద
ల్లి నమ్మస్కలన్నుళ్ళి రదళి
పోరణ గళింద ఉలం
రంనిసిక్కి స్కూలన మత్తిమ్
ధ్వజపట ఇవన్నురణ్ణిద్దరు.
స్కూలన ముంభాగదల్లి
జెక్రిశవద బండుయుం
టపవు రణ్ణిక్కి రస్తెయ
బరడిపక్క గళిగ్ల్లి రాగ
నాగళింద లూటుగళింద

MR. H. R. SRINIVASAIENGAR.—My friend, Mr. Balasundaram Iyer, has said all that could be stated on this subject, and I have very little more to add to it. What I wish to particuly impress upon this house is that the president rule is not intended to operate as a great concession of officials. One of the Honourable members said that he hoped that the officials would magnanimously accept the resolution. There is, however, no question of magnanimity here, as it is purely a question of business arrangement based on arithmetical calculation and nothing more. Just as in Life Insurance the monthly payment of the premium is converted into a lumpsum bonus at the end, here the annuity payable during the life time of a pensioner is converted into its present value and paid to him as a lumpsum beforehand. So long as subh conversion or commutation is made strictly in accordance with the actuarial calculations as it is being done, it connot possibly entail any loss to, or impose any additional burden upon, the State; and there can, therefore, be no objection to it from a business point of view. The only advantage of this arrangement for the official is that when, after he has put in a long service and earned his pension, he is in need of money to meet his debts or other urgent demands, it enables him to obtain it readily by commuting a portion of his pension for a lumpsum payment instead of receiving it by monthly payments continued throuhout his life. As the rules provide that payments under this head will be made by Government only to the extent of the allotment made therefor annually in the Budget, there need be no fear that the finances of the State will be disturbed or seriously affected by the arrangement.

In offering the above explanation, I wish once more to make it clear that I am not defending any undueconcession to the Government officials to which Non-officials might reasonably take objection, but only trying to show that as the rules now stand, they are more in the nature of a business arrangment between the Government and their officers, than of an undue concession for the benefit of the latter. I would requset the Non-official Members of this house to give due consideration to this aspect of the question.

MR. K. MATTHAN.—Sir, I do not know really what the object of bringing forward such a resolution just now is. Because we must here discuss practical politics. Government have decided that the scheme may be held in abeyance for some time as it will be of no use if we should legislate for some years hence when probably the financial situation may enable Government to take up this matter again. And again I ask why should we legislate for the future and say that in future we shall never consider this matter? It might be that in the future we may find it necessary to change our whole system of pensions. We may find it necessary to add to the pensions a system of Provident Fund. In fact the present tendency is to give on retirement public employees not only pension but also some lumpsum payment to enable them to meet any urgent demands. I have here a book on the Principles Governing the Retirement of Public Employees. It is issued by one of the American organizations and from it I see that the tendency there is that on retirement, the best and most equitable course and the thing that may be passed in the interests of the efficiency of the service is regarded to be to give not only a pension calculated on the amount of the salary and the number of years that one has been in service, but also a lumpsum payment. Of course that will come by deduction of what would otherwise have been given as pension. It may be necessary for us to change our pension rules. There is absolutely no reason for us to legislate for in advance and tie our hands. The resolution will, even if carried have very little practical effect because we make a law to-day and amend it to-morrow. As Government have said that the scheme is to be held in abeyance for the present I do not think it necessary to press the resolution.

As regards the rules being favourable to officials, as was urged by some of the members, my friends have already explained in full. It is a strict mathematical equivalent of what would have to be given in the shape of monthly or annual payment that is being converted into a lumpsum payment. On the average, if calculations regarding the expected duration of life are correctly made, there is absolutely no difference to Government. These rules, on the other hand, are less favourable than the Government of India rules where, instead of one-fourth, they have allowed one -third the pension being commuted.

MR. M. N. KRISHNA RAO.—Sir, I have very little to add to what my frieds have said and I fear that what I may say may be discounted by my non-official friends, as coming from an official. But I would like to assure them that, there is not the remotest idea of conferring any benefit upon the Servics.

It is a well ascertained natural law that while individual lives may be the victims of chances there is an ascertainable uniformity in human mortality, taking a large group of individuals. On this principle, the whole scheme of Insurance depends, and commutation is nothing more than a branch of insurance. It is an ordinary rule of our Service Regulations, though it has not been as generally availed of as it might have been that a lumpsum payment can be converted into a life annuity or an annuity for a limited period. Pension commutation is simply the

GPB—25,950—8-12-14

1927/23

APPENDIX J. 7.

PROCLAMATION AND NOTIFICATION OF SALE OF IMMOVABLE PROPERTY WHICH HAS BEEN DECLARED FORFEITED.

It is hereby notified that in satisfaction of arrears of land revenue due by Venkatesh Lakshman Kaad of ..... , a revenue defaulter, the undermentioned immovable property will be sold by public auction at the ~~village~~ of ..... in the Taluk of ..... in the ..... District on 27-5-1929.

The sale will commence at 11 A.M. and the property will be knocked down to the highest bidder without reserve.

(2) The amount of revenue payable by the purchaser on the property for the whole (or remainder, as the case may be) of the year is Rs. 4-9-11-3. as shown in detail in the statement at foot.

(3) Purchasers will be required to deposit 25 per cent of the purchase money at the time of sale, and where the remainder of the purchase money may not be paid within 15 days from the date of the sale, the money so deposited shall be liable to forfeiture.

(4) When such deposit shall not be made, nor the remaining purchase money paid up, the property shall be re-sold at the expense and risk of the first purchaser.

(5) The sale shall be stayed, if the defaulter, or any person acting on his behalf, or claiming an interest in the property, tenders the full amount of the arrears of revenue with the interest and other charges, provided such tender be made before the property is knocked down.

(6) The sale of the property will not become absolute until the sale has been confirmed by the Deputy Commissioner or by some other officer duly authorized to confirm the same.

(7) Purchasers having completed the payment of the purchase money will, as soon as the sale has been confirmed by the Deputy Commissioner, be placed in immediate possession, and the property will be registered in the name of the purchaser, and a certificate of sale, signed and sealed by the Deputy Commissioner, will be granted to him. It is to be distinctly understood that the Government are not responsible for errors of description or in estimated extent.

(8) Provided, parties deeming themselves aggrieved by the sale shall be at liberty to appeal to the Deputy Commissioner within thirty days from the day of sale, and also to appeal to higher authorities against his order within the time prescribed by law, and the purchase shall be conditional on the final order in such appeal.

Schedule.

Taluk	Hubli	Village	Name of defaulter	Description of property							Annual Jodi or Kayamgutta payable to Government	Amount of arrears due to Government including notice fees, etc.
				Buildings		Land						
				Name of building	Estimated value	Number or name of land	Dry, wet or garden	Area	Assessment	Estimated value		
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.a.p.				A. g.	Rs.a.p.		Rs.a.p.	Rs. a. p.
			Venkatesh Lakshman Kaad					0-2	4-9-11-3			

MR. VENKATARAMIAH.—Sir, If I am allowed I would like to place a concrete instance before the House. I do not give out names. Let us take for instance a pensioner in his 60th year who is getting a pension of about Rs. 350 and asks for a commutation of one-third of it I believe he gets about Rs. 13,000. I may be corrected if I am wrong.

MR. MIR. HAMZA HUSEIN.—It depends upon the expectation.

MR. VENKATARAMIAH.—But still he gets about Rs. 13,000 as commutation and this in this time of financial stringency. I suppose he could very easily make a profit of 12 per cent if he lends it out to private merchants or other-wise invests it. Even supposing he does not do it he can get at least 9 per cent from private Banks or if he invests that amount in Government security or Government Loans he is sure to get 6½ per cent or 7 per cent. If he lends money at 12 per cent he get Rs. 1,170 per annum, *i.e.*, is to say nearly Rs. 100 per mensem as interest for the whole amount. But one-third of his pension would be only Rs. 120 a little less than Rs. 120. So, by commuting his one-third pension if he invests that amount only at 9 per cent he will be getting his Rs. 100 every month and will have that Rs. 13,000 always as his capital. See now the advantage. Everybody will see that it is to the advantage of the pensioner and suppose it is done by Government and suppose it is invested for the purpose of paying pensions in the form of securities the Government will be saving the whole of the capital or at least paying more than ¾ of the pension to the pensioner without spending a single pie out of the capital amount and that is certainly in the interest of the people. When things are such every subject of His Highness ought to see that the public funds are not wasted. So I support the proposition.

MR. M. N. KRISHNA RAO.—It was stated that if the sum of Rs. 1,32,000, which was disbursed as the commuted value of pensions, had been invested at the rate of 6 per cent per annum, the interest would have been sufficient to pay the annual pensions. I am afraid this is not correct. By making a lumpsum payment of one lakh and odd, we saved a monthly payment of Rs. 1,100 or Rs. 13,200 per annum, while the annual interest on the investment at 6 per cent would be about Rs. 8,000. I am not sure if investments at 12 per cent, to which reference was made, could be regarded as quite safe. I would personally consider them as speculative.

MR. VENKATARAMAIYA.—I said one-third. The actual amount that can be commuted is only one-fourth and that makes my case stronger and thus by actually investing we would get Rs. 100.

MR. MATTHAN.—I am afraid the figures are incorrect. I do not know if an officer getting a pension of Rs. 350 and commuting one-fourth of it would get the amount mentioned.

MR. VENKATARAMAIYA.—I know a particular instance in which it has been done. Otherwise I would not have ventured to make the observation.

MR. K. R. SREENIVASAIENGAR.—My friend's objection seems to be not so much that Government is likely to lose by this kind of arrangement but that the officers will make profit out of it.

MR. B. V. RAMASWAMI CHETTY.—Why officers should be so very anxious about this question?

The motion was put to vote and carried.

DEWAN.—The motion is passed but I do not think we are prepared to accept it considering it in the light of the criticisms offered in the course of the discussions and also in view of the fact that the matter is to be considered by the actuary.

DEWAN BAHADUR K. P. PUTTANNA CHETTY, C.I.E.—If it can be made a part of the Insurance Scheme as suggested by Mr. C. S. Balasundaram Iyer, probably there will be less objection. In such a case the money does not go from the public treasury but forms a part of the Insurance Scheme.

PRESIDENT.

DEWAN.—The whole scheme will be reconsidered.

The alterations proposed by Departments, in Budget, 1921-22, are dealt with as under.

Budget Heads	Allowed	Disallowed	For orders	Orders of Govt. allowed + disallowed −	Remarks
	Rs.	Rs.	Rs.		
1. Interest on Loans.— Other Takavi Loans ..	—500	...	...	..	The Revenue Commissioner estimates it at only Rs. 1,000, with reference to the actuals for 1919-20, and the revised estimate of 1920-21.
2. Interest on arrears of Revenue.	..	...	...	...	
Land Revenue ...	—19,000	...	..	...	Estimated at only Rs. 33,000. Calculated on Rs. 11,54,663, being the estimated arrear of Revenue as per Revised Estimate for 1920-21.

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20-4-21.

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M. N. K.
23-4-21.